

NIXON PEABODY LLP

Joseph M. Gitto (JG 1012)
437 Madison Avenue
New York, NY 10022
Telephone: (212) 940-3000
Facsimile: (212) 940-3111

*Counsel to First Technology Holdings, Inc., and Affiliates
And Subsidiaries, Control Devices, Inc. and First Inertia Switch Limited*

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE DELPHI CORPORATION, et al.,

Debtors.

Chapter 11
Case No. 05-44481
(Jointly Administered)

**FIRST TECHNOLOGY HOLDINGS, INC.
AND AFFILIATES AND SUBSIDIARIES, CONTROL DEVICES, INC.,
AND FIRST INERTIA SWITCH LIMITED'S**

**(I) OMNIBUS RESPONSE TO DEBTORS' TWENTY-FOURTH OMNIBUS
OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT REFLECTED
ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D)
CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING
RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS
SUBJECT TO PRIOR ORDER AND**

(II) CROSS-MOTION FOR RECONSIDERATION OF RECLAMATION CLAIM

First Technology Holdings, Inc. and affiliates and subsidiaries, Control Devices, Inc., and First Inertia Switch Limited (together, the "Claimants"), by and through their undersigned attorneys, file this response (the "Response") to the Twenty-Fourth Omnibus Claims Objection (the "24th Objection") of Delphi Corporation, et al. (the "Debtors"). As noted more fully below, the 24th Objection fails to supply any support for the reduction of Claimants' general unsecured claim, and the objection must therefore be overruled.

In further support of their Response, the Claimants state as follows:

1. Claimants' claim number 16739 is a general unsecured claim in the amount of \$633,258.00.

2. In the 24th Objection, Debtors seek to classify \$23,525.65 of claim number 16739 as priority. Debtors also seek to reduce the amount of Claimants' general unsecured claim by \$90,529.01.

3. Debtors offer no support for these changes. By contrast, Claimants are prepared to support their claims with documentation.

4. Claimants contest any reduction of their claim number 16739 and request the opportunity to offer support for the original amount of their claim, \$633,258.00.

WHEREFORE, Claimants respectfully request that this Court overrule Debtors' 24th Objection inasmuch as it seeks to reduce the total amount of Claimants' claim.

**CROSS-MOTION FOR RECONSIDERATION
OF THE DISALLOWANCE OF CLAIMANTS'
RECLAMATION CLAIM NUMBER 1672**

Claimants move pursuant to 11 U.S.C. § 502(j) and Fed. R. Bankr. P. 3008 for the reconsideration of their \$175,000.00 priority claim, which claim was one part of Claimants' now-superseded claim number 1672. Claimants seek reconsideration because Debtors have reopened the issue of Claimants' priority claim by characterizing of a portion of Claimants' general unsecured claim as priority in Debtors' 24th Objection.

1. Claimants¹ filed claim number 1672 consisting of a priority claim in the amount of \$175,000.00 and a general unsecured claim in the amount of \$458,258.00 on or about January 20, 2006.

¹ The claimants on claim number 1672 were First Technology Holdings, Inc. and Affiliates and Subsidiaries.

2. In this Court's order of June 29, 2007 [Docket No. 8443], the Court allowed Debtors' objection to Claimants claim as set forth in Debtors' Thirteenth Omnibus Objection (the "13th Objection"). In the 13th Objection, Debtors sought to recharacterize Claimants claim number 1672 as one consisting entirely of a general unsecured claim in the amount of \$633,258.00.

3. With their 24th Objection, Debtors seek to recharacterize Claimants' general unsecured claim in the amount of \$633,258.00 by identifying a portion of the claim – in the amount of \$23,525.65 – as priority and by reducing the amount of Claimants' general unsecured claim by \$90,529.01, to \$542,728.99.

4. Because Debtors have reopened the issue of the priority portion of Claimants' claim, this Court should reconsider the full amount of Claimants' original priority claim, which was in the amount of \$175,000.00. See 11 U.S.C. § 502(j) and Fed. R. Bankr. P. 3008. Claimants are prepared to offer evidence to support this claim.

WHEREFORE, Claimants respectfully request that this Court grant Claimants' request for reconsideration of its \$175,000.00 priority claim.

Dated: January 22, 2008

NIXON PEABODY LLP

By: /s/ Joseph M. Gitto

Joseph M. Gitto (JG 1012)
437 Madison Avenue
New York, NY 10022
Telephone: (212) 940-3000
Facsimile: (212) 940-3111

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